

EXHIBIT O

April 20, 2021

VIA E-MAIL

John Hughes, III
Atara Miller
MILBANK LLP
55 Hudson Yards
New York, New York 10001

Martin Sosland
BUTLER SNOW LLP
5430 Lyndon B. Johnson Freeway, Suite 1200
Dallas, Texas 75240
1530 3rd Avenue South, Suite 1600
Nashville, Tennessee 37201

Re: **Discovery in Revenue Bond Adversary Proceeding, Nos. 20-00003, 20-00004, 20-00005**

Counsel:

We write regarding the issues raised in the Parties' April 15, 2021 meet and confer and in Ambac and FGIC's April 14, 2021 letter ("April 14 Letter"). We also are in receipt of your letter dated April 19, 2021 and will respond under separate cover.

Ambac and FGIC's Suggestions for Additional Search Parameters

Your April 14, 2021 Letter requests that the Government search the files of dozens of additional individuals for responsive information. The search the Government has already undertaken, as described in its April 6, 2021 letter, is more than sufficient to comply with its obligations to provide the discovery the Court allowed. Nevertheless, in the spirit of compromise, the Government has agreed to confer with the relevant government entities regarding the additional individual custodians you have identified. That process is ongoing.

Your April 14, 2021 Letter also proposed over 80 additional search strings. Defendants agreed on the April 15, 2021 call to narrow your proposal. On April 19, 2021, you sent a list of nearly 50 search terms. Defendants' custodian and search term proposal remains, incompatible with the limited, targeted, proportional, and efficient discovery Judge Swain allowed. Nevertheless, in the spirit of compromise, the Government will review the suggested additional search terms and advise as to whether it can agree to implement some of them.

Additional Requests from April 14 Letter

Your letter asks for an update on when the Government Parties will respond to Defendant's request for information regarding transfers it identified on March 31, 2021. AAFAF has been working to collect the information requested and expects to respond in the coming days.

Your letter also requests that the Government Parties “provide the name(s) of any outside counsel that represented PRIFA as an issuer in connection with the PRIFA bond issuances.” It is not efficient for the Government Parties to catalogue for Ambac and FGIC every outside counsel that represented PRIFA in connection with each bond issuance, dating back more than three decades. The Government Entities’ production of bound volumes include opinions from issuer’s counsel. The Government Parties direct Defendants to those materials.

Additional Information from PRIFAS

On March 30, 2021, the Government produced extracts of all PRIFAS data associated with transactions involving Fund 278, revenue account code R4220 or expense account code E6120 from January 1, 2014 to the present. CW_STAY0048544 - CW_STAY0048546. On April 19, 2021, the Government produced an extract of all data associated with transactions involving Fund 793 from January 1, 2014 to the present. CW_STAY0048568. In addition, the Government produced a data dictionary for PRIFAS and manuals explaining the use and purpose of various PRIFAS data fields. CW_STAY0010548, CW_STAY0048305 - CW_STAY0048543.

During our April 15, 2021 conference, Defendants requested additional information regarding what reports or information it is possible for PRIFAS to create. The Government reiterated its request that Defendants provide some context regarding what information or reporting they are looking for beyond the information that the Government Parties have already provided. Defendants provided that information on April 19, 2021. The Government is reviewing those requests. The Government agreed to produce the text of the queries used to create the PRIFAS extracts and to confirm with Treasury that it has no additional documents identifying the data and fields available in PRIFAS beyond what the Government Parties have already produced. The text of the queries are attached hereto as Exhibit A.

Communications with Subpoenaed Non-Governmental Entities

On our April 15, 2021 call, Defendants for the first time sought disclosure of the Government Parties’ communications with the entities upon which Defendants had served subpoenas. We stated we would confer regarding what disclosure, if any, is appropriate and follow up. The next day, Defendants improperly inserted into a status report a request for an order compelling disclosure as well as production of various materials. The court denied that request and directed the parties to meet and confer and submit another status report by April 22, 2021.

In an effort to avoid a dispute on these issues if possible, the Government Parties are willing to share information regarding their communications with the entities Defendants have subpoenaed, subject to Defendants’ agreement that such disclosure does not constitute any sort of waiver of any otherwise applicable privileges.

Law Firms (Greenberg Traurig, Hawkins, Nixon Peabody, Sidley Austin, Squire Patton Boggs, Winston & Strawn, McConnell Valdes)

Defendants subpoenaed the Government Entities’ current and former lawyers for client material in the lawyers’ files. O’Melveny communicated the Government’s (e.g. their mutual client’s) legal position regarding privilege issues and the permissible scope of discovery to

Greenberg Traurig, Hawkins, Squire Patton Boggs, and Nixon Peabody. Proskauer participated in certain conversations regarding privilege issues. With respect to the Government's materials kept by Greenberg Traurig, Hawkins and Nixon Peabody, O'Melveny also reviewed these materials for responsiveness and privilege at the Government's direction.

Contrary to your suggestion, it is entirely proper for the lawyers representing the Government in this litigation to communicate direction to current and former lawyers for the Government regarding a subpoena for the Government's client files. It is equally proper for the Government's current lawyers to review potential productions of the Government's own documents and advise the subpoenaed parties of the Government's legal position as to those documents.

Auditors (KPMG, EY, BDO, RSM)

After Defendants subpoenaed the Government Entities' auditors, O'Melveny and Proskauer had brief conversations with counsel for the auditors regarding the status of the litigation and the pending motion to compel regarding similar documents that Defendants had sought from the Government Entities directly.

Once the Court issued its March 26, 2021 Order compelling the Government to produce certain materials underlying particular financial statements (and acknowledging that certain of these materials might be in the possession of third party auditors), Proskauer had one further brief conversation with counsel for EY about the terms of the March 26, 2021 Order. Relatedly, O'Melveny requested the auditors' assistance in compiling the documents the Court ordered produced from the Government. O'Melveny has reviewed or is in the process of reviewing proposed productions of documents from the auditors' files for privilege. To date, BDO and RSM have produced documents, including materials compiled at O'Melveny's request to comply with the Court's order. The Government did not assert privilege over any materials collected by BDO or RSM. To the extent the Government asserts any applicable privilege over any materials, the Government will request that the auditor prepare an appropriate privilege log. O'Melveny is conferring with EY regarding collection of the materials the Court ordered produced in its March 26, 2021 Order. To date the Government has not asserted privilege over any materials collected by EY. O'Melveny and Proskauer are in the process of reviewing materials KPMG collected for privilege. AAFAF has not yet made a final determination as to whether to assert privilege over any of the materials collected by KPMG.

Rum Producers (Bacardi, Club Caribe, Destileria Serralles, Edmundo B. Fernandez)

Defendants subpoenaed rum producers with which the Commonwealth has contractual agreements. Proskauer has had brief conversations with counsel for Bacardi and Destileria Serralles regarding the status of litigation generally, Defendants' motion to compel and the status of their productions. The Government Parties did not instruct the Rum Producers as to how to respond to the subpoenas.

The Government Parties did not issue any directives to the rum producers regarding their response to Defendants' subpoenas and have not reviewed the rum producers' documents in advance of production.

Banks (Banco Popular, Banco Santander, Citibank, FirstBank, JPMorgan, Oriental Bank, State Street)

Defendants subpoenaed depository banks at which the Government Entities held accounts that are in the flow of funds, as well as banks that served as fiscal agents under the bonds. Independent of Defendants' subpoenas, AAFAF requested account statements, to the extent they had not already been provided in connection with the Lift Stay Motions, from Banco Popular, FirstBank, and Oriental Bank. In connection with the subpoenas, FirstBank sought guidance from its clients, Hacienda and the Tourism Company as to how to respond to the subpoena. In-house counsel for AAFAF directed FirstBank to comply with the subpoena.

Citibank is a current advisor to the Oversight Board. To date, Proskauer has not had conversations with counsel for Citi regarding the subpoena or compliance therewith. Proskauer has had two conversations with counsel for JPMorgan, but those conversations concerned the background of the case, and the public news of a possible settlement with Assured and National.

The Government Parties did not issue any directives to the banks regarding their response to Defendants' subpoenas and have not reviewed the banks' documents in advance of production.

Sincerely,

/s/ Elizabeth L. McKeen

Elizabeth L. McKeen

/s/ Michael A. Firestein

Michael A. Firestein

Exhibit A

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SELECT A.DEPOSIT_BU, A.DEPOSIT_ID, A.ACCOUNTING_DT, C.ACCOUNT, C.FUND_CODE, C.DEPTID,
C.PROGRAM_CODE, C.CLASS_FLD, C.BUDGET_PERIOD, C.PROJECT_ID, C.MONETARY_AMOUNT,
C.DST_SEQ_NUM, B.PAYMENT_SEQ_NUM, 'R', A.DEPOSIT_TYPE, B.APPLIED_OPRID, '',
C.LINE_DESCR, " , " , " , A.DH_CREDIT_DT, L.DESCR, O.DESCR, P.DESCR, "
FROM PS_DEPOSIT_CONTROL A, PS_PAYMENT B, PS_PAY_MISC_DST C, PS_GL_ACCOUNT_TBL L,
PS_FUND_TBL O, PS_DEPARTMENT_TBL P
WHERE B.DEPOSIT_BU = A.DEPOSIT_BU
AND B.DEPOSIT_ID = A.DEPOSIT_ID
AND ( C.DEPOSIT_BU = B.DEPOSIT_BU
AND C.DEPOSIT_ID = B.DEPOSIT_ID
AND B.BCM_HDR_STATUS = 'V'
AND ( C.ACCOUNT LIKE 'E%'
OR C.ACCOUNT LIKE 'R%')
AND L.ACCOUNT = C.ACCOUNT
AND L.EFFDT =
(SELECT MAX(L_ED.EFFDT) FROM PS_GL_ACCOUNT_TBL L_ED
WHERE L.SETID = L_ED.SETID
AND L.ACCOUNT = L_ED.ACCOUNT
AND L_ED.EFFDT <= CURRENT DATE)
AND L.SETID = 'PUERT'
AND O.FUND_CODE = C.FUND_CODE
AND O.EFFDT =
(SELECT MAX(O_ED.EFFDT) FROM PS_FUND_TBL O_ED
WHERE O.SETID = O_ED.SETID
AND O.FUND_CODE = O_ED.FUND_CODE
AND O_ED.EFFDT <= CURRENT DATE)
AND P.DEPTID = C.DEPTID
AND P.EFFDT =
(SELECT MAX(P_ED.EFFDT) FROM PS_DEPARTMENT_TBL P_ED
WHERE P.SETID = P_ED.SETID
AND P.DEPTID = P_ED.DEPTID
AND P_ED.EFFDT <= CURRENT DATE)
AND A.ACCOUNTING_DT >= '2014-01-01'
AND C.FUND_CODE = '278' )
UNION
SELECT E.BUSINESS_UNIT, E.JOURNAL_ID, E.JOURNAL_DATE, E.ACCOUNT, E.FUND_CODE, E.DEPTID,
E.PROGRAM_CODE, E.CLASS_FLD, E.BUDGET_PERIOD, E.PROJECT_ID, E.MONETARY_AMOUNT,
E.JOURNAL_LINE, D.UNPOST_SEQ, 'J', D.SOURCE, D.JOURNAL_CLASS, D.VENDOR_ID, D.DESCR, " , " , "
, E.DOC_SEQ_DATE, M.DESCR, Q.DESCR, R.DESCR, "
FROM PS_JRNL_HEADER D, PS_JRNL_LN E, PS_GL_ACCOUNT_TBL M, PS_FUND_TBL Q,
PS_DEPARTMENT_TBL R
WHERE E.BUSINESS_UNIT = D.BUSINESS_UNIT
AND E.JOURNAL_ID = D.JOURNAL_ID
AND E.JOURNAL_DATE = D.JOURNAL_DATE
AND E.UNPOST_SEQ = D.UNPOST_SEQ
AND ( ( D.SOURCE NOT IN ('AP','AM','GM','AR','PO')
OR ( D.SOURCE IN ('AP','AR')
AND D.SYSTEM_SOURCE IN ('V84','V89'))))
AND D.BUDGET_ADJUST_TYPE NOT IN ('E','P')
AND D.BCM_HDR_STATUS = 'V'
AND ( E.ACCOUNT LIKE 'E%'
OR E.ACCOUNT LIKE 'R%')
AND M.ACCOUNT = E.ACCOUNT
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AND M.EFFDT =
(SELECT MAX(M_ED.EFFDT) FROM PS_GL_ACCOUNT_TBL M_ED
WHERE M.SETID = M_ED.SETID
AND M.ACCOUNT = M_ED.ACCOUNT
AND M_ED.EFFDT <= CURRENT DATE)
AND M.SETID = 'PUERT'
AND Q.FUND_CODE = E.FUND_CODE
AND Q.EFFDT =
(SELECT MAX(Q_ED.EFFDT) FROM PS_FUND_TBL Q_ED
WHERE Q.SETID = Q_ED.SETID
AND Q.FUND_CODE = Q_ED.FUND_CODE
AND Q_ED.EFFDT <= CURRENT DATE)
AND R.DEPTID = E.DEPTID
AND R.EFFDT =
(SELECT MAX(R_ED.EFFDT) FROM PS_DEPARTMENT_TBL R_ED
WHERE R.SETID = R_ED.SETID
AND R.DEPTID = R_ED.DEPTID
AND R_ED.EFFDT <= CURRENT DATE)
AND E.JOURNAL_DATE >= '2014-01-01'
AND E.FUND_CODE = '278' )
UNION
SELECT F.BUSINESS_UNIT, F.VOUCHER_ID, F.ACCOUNTING_DT, G.ACCOUNT, G.FUND_CODE,
G.DEPTID, G.PROGRAM_CODE, G.CLASS_FLD, G.BUDGET_PERIOD, G.PROJECT_ID,
G.MONETARY_AMOUNT, G.VOUCHER_LINE_NUM, G.DISTRIB_LINE_NUM, 'V', F.DH_VCHR_TYPE_ID,
F.DE_LIABILITY, F.VENDOR_ID, H.NAME1, G.PO_ID, F.CNTRCT_ID, F.INVOICE_ID, F.INVOICE_DT,
N.DESCR, S.DESCR, T.DESCR, F.DESCR254_MIXED
FROM PS_VOUCHER F, PS_DISTRIB_LINE G, PS_SP_BU_FS_OPRVW G1, PS_VENDOR H,
PS_GL_ACCOUNT_TBL N, PS_FUND_TBL S, PS_DEPARTMENT_TBL T
WHERE G.BUSINESS_UNIT = F.BUSINESS_UNIT
AND G.VOUCHER_ID = F.VOUCHER_ID
AND G.BUSINESS_UNIT = G1.BUSINESS_UNIT
AND G1.OPRID = 'OFFRM5'
AND ( H.VENDOR_ID = F.VENDOR_ID
AND H.SETID = 'PUERT'
AND F.BCM_HDR_STATUS = 'V'
AND F.PROCESS_MAN_CLOSE = 'N'
AND F.ENTRY_STATUS <> 'X'
AND ( G.ACCOUNT LIKE 'E%'
OR G.ACCOUNT LIKE 'R%')
AND N.ACCOUNT = G.ACCOUNT
AND N.EFFDT =
(SELECT MAX(N_ED.EFFDT) FROM PS_GL_ACCOUNT_TBL N_ED
WHERE N.SETID = N_ED.SETID
AND N.ACCOUNT = N_ED.ACCOUNT
AND N_ED.EFFDT <= CURRENT DATE)
AND N.SETID = 'PUERT'
AND S.FUND_CODE = G.FUND_CODE
AND S.EFFDT =
(SELECT MAX(S_ED.EFFDT) FROM PS_FUND_TBL S_ED
WHERE S.SETID = S_ED.SETID
AND S.FUND_CODE = S_ED.FUND_CODE
AND S_ED.EFFDT <= CURRENT DATE)
AND T.DEPTID = G.DEPTID
AND T.EFFDT =

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Case:17-03283-LTS Doc#:16632-15 Filed:04/29/21 Entered:04/29/21 22:55:28 Desc:
Exhibit 2-1 from E. McKee & Michael A. Finestein to John Hughes III et al Page 9 of 18
(SELECT MAX(T_ED.EFFDT) FROM MIS_DEPARTMENT_TBL T_ED
WHERE T.SETID = T_ED.SETID
AND T.DEPTID = T_ED.DEPTID
AND T_ED.EFFDT <= CURRENT DATE)
AND F.ACCOUNTING_DT >= '2014-01-01'
AND G.FUND_CODE = '278')

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SELECT A.DEPOSIT_BU, A.DEPOSIT_ID, A.ACCOUNTING_DT, C.ACCOUNT, C.FUND_CODE, C.DEPTID,  
C.PROGRAM_CODE, C.CLASS_FLD, C.BUDGET_PERIOD, C.PROJECT_ID, C.MONETARY_AMOUNT,  
C.DST_SEQ_NUM, B.PAYMENT_SEQ_NUM, 'R', A.DEPOSIT_TYPE, B.APPLIED_OPRID, '',  
C.LINE_DESCR, " , " , " , A.DH_CREDIT_DT, I.DESCR, L.DESCR, O.DESCR, P.DESCR  
FROM PS_DEPOSIT_CONTROL A, PS_PAYMENT B, PS_PAY_MISC_DST C, PS_CLASS_TBL I,  
PS_GL_ACCOUNT_TBL L, PS_FUND_TBL O, PS_DEPARTMENT_TBL P
```

```
WHERE B.DEPOSIT_BU = A.DEPOSIT_BU  
AND B.DEPOSIT_ID = A.DEPOSIT_ID  
AND ( C.DEPOSIT_BU = B.DEPOSIT_BU  
AND C.DEPOSIT_ID = B.DEPOSIT_ID  
AND B.BCM_HDR_STATUS = 'V'  
AND C.CLASS_FLD NOT IN (' ', '999')  
AND ( C.ACCOUNT LIKE 'E%'  
OR C.ACCOUNT LIKE 'R%')  
AND I.CLASS_FLD = C.CLASS_FLD  
AND I.EFFDT =  
(SELECT MAX(I_ED.EFFDT) FROM PS_CLASS_TBL I_ED  
WHERE I.SETID = I_ED.SETID  
AND I.CLASS_FLD = I_ED.CLASS_FLD  
AND I_ED.EFFDT <= CURRENT DATE)  
AND L.ACCOUNT = C.ACCOUNT  
AND L.EFFDT =  
(SELECT MAX(L_ED.EFFDT) FROM PS_GL_ACCOUNT_TBL L_ED  
WHERE L.SETID = L_ED.SETID  
AND L.ACCOUNT = L_ED.ACCOUNT  
AND L_ED.EFFDT <= CURRENT DATE)  
AND L.SETID = 'PUERT'  
AND O.FUND_CODE = C.FUND_CODE  
AND O.EFFDT =  
(SELECT MAX(O_ED.EFFDT) FROM PS_FUND_TBL O_ED  
WHERE O.SETID = O_ED.SETID  
AND O.FUND_CODE = O_ED.FUND_CODE  
AND O_ED.EFFDT <= CURRENT DATE)  
AND P.DEPTID = C.DEPTID  
AND P.EFFDT =  
(SELECT MAX(P_ED.EFFDT) FROM PS_DEPARTMENT_TBL P_ED  
WHERE P.SETID = P_ED.SETID  
AND P.DEPTID = P_ED.DEPTID  
AND P_ED.EFFDT <= CURRENT DATE)  
AND C.MONETARY_AMOUNT <> 0  
AND A.ACCOUNTING_DT >= '2014-01-01'  
AND C.FUND_CODE = '793' )
```

```
UNION  
SELECT E.BUSINESS_UNIT, E.JOURNAL_ID, E.JOURNAL_DATE, E.ACCOUNT, E.FUND_CODE, E.DEPTID,  
E.PROGRAM_CODE, E.CLASS_FLD, E.BUDGET_PERIOD, E.PROJECT_ID, E.MONETARY_AMOUNT,  
E.JOURNAL_LINE, D.UNPOST_SEQ, 'J', D.SOURCE, D.JOURNAL_CLASS, D.VENDOR_ID, D.DESCR, " , " , "  
, E.DOC_SEQ_DATE, J.DESCR, M.DESCR, Q.DESCR, R.DESCR  
FROM PS_JRNL_HEADER D, PS_JRNL_LN E, PS_CLASS_TBL J, PS_GL_ACCOUNT_TBL M, PS_FUND_TBL  
Q, PS_DEPARTMENT_TBL R  
WHERE E.BUSINESS_UNIT = D.BUSINESS_UNIT  
AND E.JOURNAL_ID = D.JOURNAL_ID  
AND E.JOURNAL_DATE = D.JOURNAL_DATE  
AND E.UNPOST_SEQ = D.UNPOST_SEQ
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AND ( ( D.SOURCE NOT IN ('AP','AM','UM','AR','PO')
OR ( D.SOURCE IN ('AP','AR')
AND D.SYSTEM_SOURCE IN ('V84','V89'))
AND D.BUDGET_ADJUST_TYPE NOT IN ('E','P')
AND D.BCM_HDR_STATUS = 'V'
AND E.CLASS_FLD NOT IN ('999','')
AND ( E.ACCOUNT LIKE 'E%'
OR E.ACCOUNT LIKE 'R%')
AND E.MONETARY_AMOUNT <> 0
AND J.CLASS_FLD = E.CLASS_FLD
AND J.EFFDT =
(SELECT MAX(J_ED.EFFDT) FROM PS_CLASS_TBL J_ED
WHERE J.SETID = J_ED.SETID
AND J.CLASS_FLD = J_ED.CLASS_FLD
AND J_ED.EFFDT <= CURRENT DATE)
AND M.ACCOUNT = E.ACCOUNT
AND M.EFFDT =
(SELECT MAX(M_ED.EFFDT) FROM PS_GL_ACCOUNT_TBL M_ED
WHERE M.SETID = M_ED.SETID
AND M.ACCOUNT = M_ED.ACCOUNT
AND M_ED.EFFDT <= CURRENT DATE)
AND M.SETID = 'PUERT'
AND Q.FUND_CODE = E.FUND_CODE
AND Q.EFFDT =
(SELECT MAX(Q_ED.EFFDT) FROM PS_FUND_TBL Q_ED
WHERE Q.SETID = Q_ED.SETID
AND Q.FUND_CODE = Q_ED.FUND_CODE
AND Q_ED.EFFDT <= CURRENT DATE)
AND R.DEPTID = E.DEPTID
AND R.EFFDT =
(SELECT MAX(R_ED.EFFDT) FROM PS_DEPARTMENT_TBL R_ED
WHERE R.SETID = R_ED.SETID
AND R.DEPTID = R_ED.DEPTID
AND R_ED.EFFDT <= CURRENT DATE)
AND E.JOURNAL_DATE >= '2014-01-01'
AND E.FUND_CODE = '793' )
UNION
SELECT F.BUSINESS_UNIT, F.VOUCHER_ID, F.ACCOUNTING_DT, G.ACCOUNT, G.FUND_CODE,
G.DEPTID, G.PROGRAM_CODE, G.CLASS_FLD, G.BUDGET_PERIOD, G.PROJECT_ID,
G.MONETARY_AMOUNT, G.VOUCHER_LINE_NUM, G.DISTRIB_LINE_NUM, 'V', F.DH_VCHR_TYPE_ID,
F.DE_LIABILITY, F.VENDOR_ID, H.NAME1, G.PO_ID, F.CNTRCT_ID, F.INVOICE_ID, F.INVOICE_DT,
K.DESCR, N.DESCR, S.DESCR, T.DESCR
FROM PS_VOUCHER F, PS_DISTRIB_LINE G, PS_SP_BU_FS_OPRVW G1, PS_VENDOR H, PS_CLASS_TBL
K, PS_GL_ACCOUNT_TBL N, PS_FUND_TBL S, PS_DEPARTMENT_TBL T
WHERE G.BUSINESS_UNIT = F.BUSINESS_UNIT
AND G.VOUCHER_ID = F.VOUCHER_ID
AND G.BUSINESS_UNIT = G1.BUSINESS_UNIT
AND G1.OPRID = 'OFFRM5'
AND ( H.VENDOR_ID = F.VENDOR_ID
AND H.SETID = 'PUERT'
AND F.BCM_HDR_STATUS = 'V'
AND F.PROCESS_MAN_CLOSE = 'N'
AND F.ENTRY_STATUS <> 'X'
AND G.CLASS_FLD NOT IN ('','999')

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AND (G.ACCOUNT LIKE 'K%'
OR G.ACCOUNT LIKE 'R%')
AND K.CLASS_FLD = G.CLASS_FLD
AND K.EFFDT =
    (SELECT MAX(K_ED.EFFDT) FROM PS_CLASS_TBL K_ED
    WHERE K.SETID = K_ED.SETID
    AND K.CLASS_FLD = K_ED.CLASS_FLD
    AND K_ED.EFFDT <= CURRENT DATE)
AND N.ACCOUNT = G.ACCOUNT
AND G.MONETARY_AMOUNT <> 0
AND N.EFFDT =
    (SELECT MAX(N_ED.EFFDT) FROM PS_GL_ACCOUNT_TBL N_ED
    WHERE N.SETID = N_ED.SETID
    AND N.ACCOUNT = N_ED.ACCOUNT
    AND N_ED.EFFDT <= CURRENT DATE)
AND N.SETID = 'PUERT'
AND S.FUND_CODE = G.FUND_CODE
AND S.EFFDT =
    (SELECT MAX(S_ED.EFFDT) FROM PS_FUND_TBL S_ED
    WHERE S.SETID = S_ED.SETID
    AND S.FUND_CODE = S_ED.FUND_CODE
    AND S_ED.EFFDT <= CURRENT DATE)
AND T.DEPTID = G.DEPTID
AND T.EFFDT =
    (SELECT MAX(T_ED.EFFDT) FROM PS_DEPARTMENT_TBL T_ED
    WHERE T.SETID = T_ED.SETID
    AND T.DEPTID = T_ED.DEPTID
    AND T_ED.EFFDT <= CURRENT DATE)
AND F.ACCOUNTING_DT >= '2014-01-01'
AND G.FUND_CODE = '793' )
```

```
SELECT A.DEPOSIT_BU, A.DEPOSIT_ID, A.ACCOUNTING_DT, C.ACCOUNT, C.FUND_CODE, C.DEPTID,
C.PROGRAM_CODE, C.CLASS_FLD, C.BUDGET_PERIOD, C.PROJECT_ID, C.MONETARY_AMOUNT,
C.DST_SEQ_NUM, B.PAYMENT_SEQ_NUM, 'R', A.DEPOSIT_TYPE, B.APPLIED_OPRID, '',
C.LINE_DESCR, " , " , " , A.DH_CREDIT_DT, L.DESCR, O.DESCR, P.DESCR, "
FROM PS_DEPOSIT_CONTROL A, PS_PAYMENT B, PS_PAY_MISC_DST C, PS_GL_ACCOUNT_TBL L,
PS_FUND_TBL O, PS_DEPARTMENT_TBL P
WHERE B.DEPOSIT_BU = A.DEPOSIT_BU
AND B.DEPOSIT_ID = A.DEPOSIT_ID
AND ( C.DEPOSIT_BU = B.DEPOSIT_BU
AND C.DEPOSIT_ID = B.DEPOSIT_ID
AND B.BCM_HDR_STATUS = 'V'
AND ( C.ACCOUNT LIKE 'E%'
OR C.ACCOUNT LIKE 'R%')
AND L.ACCOUNT = C.ACCOUNT
AND L.EFFDT =
(SELECT MAX(L_ED.EFFDT) FROM PS_GL_ACCOUNT_TBL L_ED
WHERE L.SETID = L_ED.SETID
AND L.ACCOUNT = L_ED.ACCOUNT
AND L_ED.EFFDT <= CURRENT DATE)
AND L.SETID = 'PUERT'
AND O.FUND_CODE = C.FUND_CODE
AND O.EFFDT =
(SELECT MAX(O_ED.EFFDT) FROM PS_FUND_TBL O_ED
WHERE O.SETID = O_ED.SETID
AND O.FUND_CODE = O_ED.FUND_CODE
AND O_ED.EFFDT <= CURRENT DATE)
AND P.DEPTID = C.DEPTID
AND P.EFFDT =
(SELECT MAX(P_ED.EFFDT) FROM PS_DEPARTMENT_TBL P_ED
WHERE P.SETID = P_ED.SETID
AND P.DEPTID = P_ED.DEPTID
AND P_ED.EFFDT <= CURRENT DATE)
AND A.ACCOUNTING_DT >= '2014-01-01'
AND C.ACCOUNT = 'E6120' )
UNION
SELECT E.BUSINESS_UNIT, E.JOURNAL_ID, E.JOURNAL_DATE, E.ACCOUNT, E.FUND_CODE, E.DEPTID,
E.PROGRAM_CODE, E.CLASS_FLD, E.BUDGET_PERIOD, E.PROJECT_ID, E.MONETARY_AMOUNT,
E.JOURNAL_LINE, D.UNPOST_SEQ, 'J', D.SOURCE, D.JOURNAL_CLASS, D.VENDOR_ID, D.DESCR, " , " , "
, E.DOC_SEQ_DATE, M.DESCR, Q.DESCR, R.DESCR, "
FROM PS_JRNL_HEADER D, PS_JRNL_LN E, PS_GL_ACCOUNT_TBL M, PS_FUND_TBL Q,
PS_DEPARTMENT_TBL R
WHERE E.BUSINESS_UNIT = D.BUSINESS_UNIT
AND E.JOURNAL_ID = D.JOURNAL_ID
AND E.JOURNAL_DATE = D.JOURNAL_DATE
AND E.UNPOST_SEQ = D.UNPOST_SEQ
AND ( ( D.SOURCE NOT IN ('AP','AM','GM','AR','PO')
OR ( D.SOURCE IN ('AP','AR')
AND D.SYSTEM_SOURCE IN ('V84','V89'))))
AND D.BUDGET_ADJUST_TYPE NOT IN ('E','P')
AND D.BCM_HDR_STATUS = 'V'
AND ( E.ACCOUNT LIKE 'E%'
OR E.ACCOUNT LIKE 'R%')
AND M.ACCOUNT = E.ACCOUNT
```

```
AND M.EFFDT =  
(SELECT MAX(M_ED.EFFDT) FROM PS_GL_ACCOUNT_TBL M_ED  
WHERE M.SETID = M_ED.SETID  
AND M.ACCOUNT = M_ED.ACCOUNT  
AND M_ED.EFFDT <= CURRENT DATE)  
AND M.SETID = 'PUERT'  
AND Q.FUND_CODE = E.FUND_CODE  
AND Q.EFFDT =  
(SELECT MAX(Q_ED.EFFDT) FROM PS_FUND_TBL Q_ED  
WHERE Q.SETID = Q_ED.SETID  
AND Q.FUND_CODE = Q_ED.FUND_CODE  
AND Q_ED.EFFDT <= CURRENT DATE)  
AND R.DEPTID = E.DEPTID  
AND R.EFFDT =  
(SELECT MAX(R_ED.EFFDT) FROM PS_DEPARTMENT_TBL R_ED  
WHERE R.SETID = R_ED.SETID  
AND R.DEPTID = R_ED.DEPTID  
AND R_ED.EFFDT <= CURRENT DATE)  
AND E.JOURNAL_DATE >= '2014-01-01'  
AND E.ACCOUNT = 'E6120' )  
UNION  
SELECT F.BUSINESS_UNIT, F.VOUCHER_ID, F.ACCOUNTING_DT, G.ACCOUNT, G.FUND_CODE,  
G.DEPTID, G.PROGRAM_CODE, G.CLASS_FLD, G.BUDGET_PERIOD, G.PROJECT_ID,  
G.MONETARY_AMOUNT, G.VOUCHER_LINE_NUM, G.DISTRIB_LINE_NUM, 'V', F.DH_VCHR_TYPE_ID,  
F.DE_LIABILITY, F.VENDOR_ID, H.NAME1, G.PO_ID, F.CNTRCT_ID, F.INVOICE_ID, F.INVOICE_DT,  
N.DESCR, S.DESCR, T.DESCR, F.DESCR254_MIXED  
FROM PS_VOUCHER F, PS_DISTRIB_LINE G, PS_SP_BU_FS_OPRVW G1, PS_VENDOR H,  
PS_GL_ACCOUNT_TBL N, PS_FUND_TBL S, PS_DEPARTMENT_TBL T  
WHERE G.BUSINESS_UNIT = F.BUSINESS_UNIT  
AND G.VOUCHER_ID = F.VOUCHER_ID  
AND G.BUSINESS_UNIT = G1.BUSINESS_UNIT  
AND G1.OPRID = 'OFFRM5'  
AND ( H.VENDOR_ID = F.VENDOR_ID  
AND H.SETID = 'PUERT'  
AND F.BCM_HDR_STATUS = 'V'  
AND F.PROCESS_MAN_CLOSE = 'N'  
AND F.ENTRY_STATUS <> 'X'  
AND ( G.ACCOUNT LIKE 'E%'  
OR G.ACCOUNT LIKE 'R%')  
AND N.ACCOUNT = G.ACCOUNT  
AND N.EFFDT =  
(SELECT MAX(N_ED.EFFDT) FROM PS_GL_ACCOUNT_TBL N_ED  
WHERE N.SETID = N_ED.SETID  
AND N.ACCOUNT = N_ED.ACCOUNT  
AND N_ED.EFFDT <= CURRENT DATE)  
AND N.SETID = 'PUERT'  
AND S.FUND_CODE = G.FUND_CODE  
AND S.EFFDT =  
(SELECT MAX(S_ED.EFFDT) FROM PS_FUND_TBL S_ED  
WHERE S.SETID = S_ED.SETID  
AND S.FUND_CODE = S_ED.FUND_CODE  
AND S_ED.EFFDT <= CURRENT DATE)  
AND T.DEPTID = G.DEPTID  
AND T.EFFDT =
```

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Exhibit C-1x from E. Moore & Michael A. Firestein to John Hughes III et al Page 15 of 18
(SELECT MAX(T_ED.EFFDT) FROM MPS_DEPARTMENT_TBL T_ED
WHERE T.SETID = T_ED.SETID
AND T.DEPTID = T_ED.DEPTID
AND T_ED.EFFDT <= CURRENT DATE)
AND F.ACCOUNTING_DT >= '2014-01-01'
AND G.ACCOUNT = 'E6120')

```
SELECT A.DEPOSIT_BU, A.DEPOSIT_ID, A.ACCOUNTING_DT, C.ACCOUNT, C.FUND_CODE, C.DEPTID,  
C.PROGRAM_CODE, C.CLASS_FLD, C.BUDGET_PERIOD, C.PROJECT_ID, C.MONETARY_AMOUNT,  
C.DST_SEQ_NUM, B.PAYMENT_SEQ_NUM, 'R', A.DEPOSIT_TYPE, B.APPLIED_OPRID, '',  
C.LINE_DESCR, " , " , " , A.DH_CREDIT_DT, L.DESCR, O.DESCR, P.DESCR, "
```

```
FROM PS_DEPOSIT_CONTROL A, PS_PAYMENT B, PS_PAY_MISC_DST C, PS_GL_ACCOUNT_TBL L,  
PS_FUND_TBL O, PS_DEPARTMENT_TBL P
```

```
WHERE B.DEPOSIT_BU = A.DEPOSIT_BU
```

```
AND B.DEPOSIT_ID = A.DEPOSIT_ID
```

```
AND ( C.DEPOSIT_BU = B.DEPOSIT_BU
```

```
AND C.DEPOSIT_ID = B.DEPOSIT_ID
```

```
AND B.BCM_HDR_STATUS = 'V'
```

```
AND ( C.ACCOUNT LIKE 'E%'
```

```
OR C.ACCOUNT LIKE 'R%')
```

```
AND L.ACCOUNT = C.ACCOUNT
```

```
AND L.EFFDT =
```

```
(SELECT MAX(L_ED.EFFDT) FROM PS_GL_ACCOUNT_TBL L_ED
```

```
WHERE L.SETID = L_ED.SETID
```

```
AND L.ACCOUNT = L_ED.ACCOUNT
```

```
AND L_ED.EFFDT <= CURRENT DATE)
```

```
AND L.SETID = 'PUERT'
```

```
AND O.FUND_CODE = C.FUND_CODE
```

```
AND O.EFFDT =
```

```
(SELECT MAX(O_ED.EFFDT) FROM PS_FUND_TBL O_ED
```

```
WHERE O.SETID = O_ED.SETID
```

```
AND O.FUND_CODE = O_ED.FUND_CODE
```

```
AND O_ED.EFFDT <= CURRENT DATE)
```

```
AND P.DEPTID = C.DEPTID
```

```
AND P.EFFDT =
```

```
(SELECT MAX(P_ED.EFFDT) FROM PS_DEPARTMENT_TBL P_ED
```

```
WHERE P.SETID = P_ED.SETID
```

```
AND P.DEPTID = P_ED.DEPTID
```

```
AND P_ED.EFFDT <= CURRENT DATE)
```

```
AND A.ACCOUNTING_DT >= '2014-01-01'
```

```
AND C.ACCOUNT = 'R4220' )
```

```
UNION
```

```
SELECT E.BUSINESS_UNIT, E.JOURNAL_ID, E.JOURNAL_DATE, E.ACCOUNT, E.FUND_CODE, E.DEPTID,
```

```
E.PROGRAM_CODE, E.CLASS_FLD, E.BUDGET_PERIOD, E.PROJECT_ID, E.MONETARY_AMOUNT,
```

```
E.JOURNAL_LINE, D.UNPOST_SEQ, 'J', D.SOURCE, D.JOURNAL_CLASS, D.VENDOR_ID, D.DESCR, " , " , "
```

```
, E.DOC_SEQ_DATE, M.DESCR, Q.DESCR, R.DESCR, "
```

```
FROM PS_JRNL_HEADER D, PS_JRNL_LN E, PS_GL_ACCOUNT_TBL M, PS_FUND_TBL Q,
```

```
PS_DEPARTMENT_TBL R
```

```
WHERE E.BUSINESS_UNIT = D.BUSINESS_UNIT
```

```
AND E.JOURNAL_ID = D.JOURNAL_ID
```

```
AND E.JOURNAL_DATE = D.JOURNAL_DATE
```

```
AND E.UNPOST_SEQ = D.UNPOST_SEQ
```

```
AND ( ( D.SOURCE NOT IN ('AP','AM','GM','AR','PO')
```

```
OR ( D.SOURCE IN ('AP','AR')
```

```
AND D.SYSTEM_SOURCE IN ('V84','V89')))
```

```
AND D.BUDGET_ADJUST_TYPE NOT IN ('E','P')
```

```
AND D.BCM_HDR_STATUS = 'V'
```

```
AND ( E.ACCOUNT LIKE 'E%'
```

```
OR E.ACCOUNT LIKE 'R%')
```

```
AND M.ACCOUNT = E.ACCOUNT
```



```
AND M.EFFDT =  
(SELECT MAX(M_ED.EFFDT) FROM PS_GL_ACCOUNT_TBL M_ED  
WHERE M.SETID = M_ED.SETID  
AND M.ACCOUNT = M_ED.ACCOUNT  
AND M_ED.EFFDT <= CURRENT DATE)  
AND M.SETID = 'PUERT'  
AND Q.FUND_CODE = E.FUND_CODE  
AND Q.EFFDT =  
(SELECT MAX(Q_ED.EFFDT) FROM PS_FUND_TBL Q_ED  
WHERE Q.SETID = Q_ED.SETID  
AND Q.FUND_CODE = Q_ED.FUND_CODE  
AND Q_ED.EFFDT <= CURRENT DATE)  
AND R.DEPTID = E.DEPTID  
AND R.EFFDT =  
(SELECT MAX(R_ED.EFFDT) FROM PS_DEPARTMENT_TBL R_ED  
WHERE R.SETID = R_ED.SETID  
AND R.DEPTID = R_ED.DEPTID  
AND R_ED.EFFDT <= CURRENT DATE)  
AND E.JOURNAL_DATE >= '2014-01-01'  
AND E.ACCOUNT = 'R4220' )  
UNION  
SELECT F.BUSINESS_UNIT, F.VOUCHER_ID, F.ACCOUNTING_DT, G.ACCOUNT, G.FUND_CODE,  
G.DEPTID, G.PROGRAM_CODE, G.CLASS_FLD, G.BUDGET_PERIOD, G.PROJECT_ID,  
G.MONETARY_AMOUNT, G.VOUCHER_LINE_NUM, G.DISTRIB_LINE_NUM, 'V', F.DH_VCHR_TYPE_ID,  
F.DE_LIABILITY, F.VENDOR_ID, H.NAME1, G.PO_ID, F.CNTRCT_ID, F.INVOICE_ID, F.INVOICE_DT,  
N.DESCR, S.DESCR, T.DESCR, F.DESCR254_MIXED  
FROM PS_VOUCHER F, PS_DISTRIB_LINE G, PS_SP_BU_FS_OPRVW G1, PS_VENDOR H,  
PS_GL_ACCOUNT_TBL N, PS_FUND_TBL S, PS_DEPARTMENT_TBL T  
WHERE G.BUSINESS_UNIT = F.BUSINESS_UNIT  
AND G.VOUCHER_ID = F.VOUCHER_ID  
AND G.BUSINESS_UNIT = G1.BUSINESS_UNIT  
AND G1.OPRID = 'OFFRM5'  
AND ( H.VENDOR_ID = F.VENDOR_ID  
AND H.SETID = 'PUERT'  
AND F.BCM_HDR_STATUS = 'V'  
AND F.PROCESS_MAN_CLOSE = 'N'  
AND F.ENTRY_STATUS <> 'X'  
AND ( G.ACCOUNT LIKE 'E%'  
OR G.ACCOUNT LIKE 'R%')  
AND N.ACCOUNT = G.ACCOUNT  
AND N.EFFDT =  
(SELECT MAX(N_ED.EFFDT) FROM PS_GL_ACCOUNT_TBL N_ED  
WHERE N.SETID = N_ED.SETID  
AND N.ACCOUNT = N_ED.ACCOUNT  
AND N_ED.EFFDT <= CURRENT DATE)  
AND N.SETID = 'PUERT'  
AND S.FUND_CODE = G.FUND_CODE  
AND S.EFFDT =  
(SELECT MAX(S_ED.EFFDT) FROM PS_FUND_TBL S_ED  
WHERE S.SETID = S_ED.SETID  
AND S.FUND_CODE = S_ED.FUND_CODE  
AND S_ED.EFFDT <= CURRENT DATE)  
AND T.DEPTID = G.DEPTID  
AND T.EFFDT =
```

```
WHERE T.SETID = T_ED.SETID  
AND T.DEPTID = T_ED.DEPTID  
AND T_ED.EFFDT <= CURRENT DATE)  
AND F.ACCOUNTING_DT >= '2014-01-01'  
AND G.ACCOUNT = 'R4220' )
```